



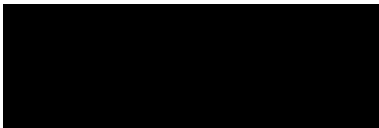
STEVEN L. BESHEAR
Governor

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
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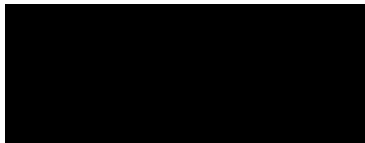
LORI HUDSON FLANERY
Secretary

THOMAS B. MILLER
Commissioner

In the matter of:



Contact:



FINAL RULING NO. 2015-50
November 25, 2015

Sales & Use Tax for the Months April 2013 through October 2013

FINAL RULING

The Kentucky Department of Revenue has outstanding tax assessments against [REDACTED]. These consist of sales and use tax assessments for the months April 2013 through October 2013. These assessments relate to the [REDACTED] LLC.

Due to the failure of [REDACTED] LLC to pay the assessed tax, [REDACTED], a member of [REDACTED] LLC, was assessed for the unpaid amounts. The following schedule reflects the total underpayment, applicable interest accrued to date, and all assessed fees and penalties for each period.

SALES AND USE TAX

Period	Tax	Interest as of December 31, 2015	Fees	Penalty	Total
April 2013 - October 2013	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

With regard to sales and use tax, KRS 139.185(2) provides that "the the managers of a limited liability company . . . or any other person holding any equivalent office of a limited liability company, . . . shall be personally and individually liable, both jointly and severally, for the taxes imposed under this chapter." KRS 139.185(2) also provides that "[n]o person shall be personally and individually liable under this subsection who had no authority to collect, truthfully account for, or pay over any tax imposed by this chapter at the time that the taxes imposed by this chapter become or became due."

██████████ is held to be liable for the assessed amounts.

This letter is the final ruling of the Department of Revenue.

APPEAL

You may appeal this final ruling to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.110, KRS 131.340-131.365, 103 KAR 1:010 and 802 KAR 1:010. If you decide to appeal this final ruling, your petition of appeal must be filed at the principal office of the Kentucky Board of Tax Appeals, 128 Brighton Park Boulevard, Frankfort, Kentucky 40602-2120, within thirty (30) days from the date of this final ruling. The rules of the Kentucky Board of Tax Appeals, which are set forth in 802 KAR 1:010, require that the petition of appeal must:

1. Be filed in quintuplicate;
2. Contain a brief statement of the law and facts in issue;
3. Contain the petitioner's or appellant's position as to the law and facts; and
4. Include a copy of this final ruling with each copy of the petition of appeal.

The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted.

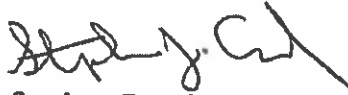
Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation of parties to appeals before the Board is governed by the following rules set forth in Section 2 (3) of 802 KAR 1:010:

1. An individual may represent himself in hearings before the Board;
2. An individual who is not an attorney may not represent any other individual, corporation, trust, estate, or partnership before the Board; and
3. An attorney who is not licensed to practice in Kentucky may practice before the Board if he complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

You will be notified by the Clerk of the Board of the date and time set for any hearing.

Sincerely,

DEPARTMENT OF REVENUE

A handwritten signature in black ink, appearing to read "Stephen Crawford", with a stylized flourish at the end.

Stephen Crawford
Assistant General Counsel

CERTIFIED MAIL
RETURN RECEIPT REQUESTED